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IN THE UNITED STATES BANKRUPTCY COURT FOR THE SOUTHERN DISTRICT OF MISSISSIPPI SOUTHERN DIVISION

IN RE:

WAREHOUSE 86, LLC

DEBTOR

CASE NO. 08-03423 EE

CHAPTER 7

ORDER ON FIRST AND FINAL APPLICATION FOR COMPENSATION FOR ACCOUNTANT FOR THE TRUSTEE

Docket # 333

THIS MATTER is before the Court on the First and Final Application for Compensation for Accountant for the Trustee, and the Court, having considered same, finds as follows and grants the following relief:

- 1. The Court has jurisdiction over this matter pursuant to 28 USC § 1334. This is a core proceeding pursuant to 28 USC § 157(b).
- 2. Warehouse 86, LLC ("Debtor") filed for relief under Chapter 11 of the *Bankruptcy*Code on November 4, 2008. The case was converted to a Chapter 7 on December 3, 2010. Kimberly

 R. Lentz is the duly appointed and acting trustee of the bankruptcy estate of the Debtor.
- 3. On March 14, 2011, the Court entered an Order Approving the Employment of Stephen Smith with the firm of Stephen Smith & Co., P.C. as Accountant for the Trustee.
- 4. This application seeks approval of fees and expenses for Stephen Smith with the firm of Stephen Smith & Co., P.C. from March 14, 2011 to May 24, 2011. The total amount of fees requested is \$2,750.00 and the total requested for reimbursement of expenses is \$32.00. A copy of the statement of Stephen Smith & Co., P.C., with time and expenses itemized, is attached hereto as Exhibit "A".
- 5. The Trustee requests that this Court authorize the Trustee to pay the fees and expenses approved from the unencumbered property of the bankruptcy estate.

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6. This is the first and final application for fees and expenses for accountant for the Trustee.

IT IS, THEREFORE, ORDERED AND ADJUDGED that Stephen Smith with the firm of Stephen Smith & Co., P.C. is hereby awarded compensation in the amount of \$2,782.00 (\$2,750.00 fees and \$32.00 expenses);

IT IS FURTHER ORDERED AND ADJUDGED that Kimberly R. Lentz, Trustee is authorized to pay the fees and expenses approved from unencumbered property of the Bankruptcy Estate.

SO ORDERED AND ADJUDGED.

Edward Ellington

United States Bankruptcy Judge

Dated: July 5, 2011

OF COUNSEL:

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